

Exhibit C

Copy - *Harley GARNER*

Pg 2 of 5

MeadWestvaco Corporation

Financial Services Center

9080 Springboro Pike

Miamisburg, OH 45342

T 937 495 7200

F 937 495 7897

MeadWestvaco

Delphi Corporation
 Attn: Christina Cattell
 Re: Delphi Reclamations
 Mail Code # 483-400-216
 5725 Delphi Drive
 Troy, MI 48098

Dear Ms. Cattell:

Reference is hereby made to (i) the written notice dated October 10, 2005 that MeadWestvaco Corporation ("MeadWestvaco") delivered to Delphi Automotive Systems LLC ("Delphi") setting forth MeadWestvaco's reclamation claim in the amount of \$578,146.23 (the "Reclamation Demand"); (ii) the reclamation statement dated February 21, 2006 that Delphi delivered to MeadWestvaco, wherein Delphi calculated the valid amount of the Reclamation Demand as \$0.00 (the "Statement of Reclamation"); and (iii) the Bankruptcy Court's amended final order dated November 4, 2005 establishing procedures for the resolution of reclamation claims (the "Order").

MeadWestvaco disagrees with and disputes Delphi's calculation of the MeadWestvaco's reclamation claim as set forth in the Statement of Reclamation.

MeadWestvaco believes that it included sufficient backup data with the Reclamation Demand, including a line item listing of and copies of all invoices that MeadWestvaco believed were subject to its reclamation claim. However, as required by the Order, MeadWestvaco has (i) on the attached Exhibit A, provided a copy of the Reclamation Demand, including correspondence between MeadWestvaco and Delphi regarding the Reclamation Demand; and (ii) on the attached Exhibit B, provided copies of Delphi's purchase orders and MeadWestvaco's invoices (which include descriptions of the goods shipped), and copies of bills of lading and proofs of delivery, all of which constitute evidence demonstrating when the goods were shipped and received.

For the purposes of all invoices included in the Reclamation Demand, Delphi was the entity that ordered the products and MeadWestvaco was the seller from whom the goods were ordered.

1. Deliveries That Allegedly Occurred Outside of the Reclamation Period¹

Delphi has alleged that the goods covered by invoice number 92554284 (line item 10) were delivered outside the reclamation period. This statement is incorrect. Delphi has not provided any evidence to support its allegation the goods covered by this invoice were received outside of the reclamation period. However, the proof of delivery with respect to invoice number 92554284 (line item 10) shows that the goods it covered were delivered to Delphi on October 4, 2005, which was before the reclamation period ended. As such, to the extent Delphi has not paid

¹ References made herein to specific invoices included in the Reclamation Demand will also indicate the line item assigned to each invoice in the exhibit to the Statement of Reclamation.

invoice number 92554284 (line item 10), it is properly included in MeadWestvaco's reclamation claim in the amount of \$6,185.40.

Delphi has also alleged that the goods covered by invoice numbers 92556524 (line item 19), 92556526 (line item 20), and 92556528 (line item 22) were delivered outside the reclamation period, but provides no evidence to support this allegation. MeadWestvaco also disputes this allegation. The proofs of delivery with respect to these invoices show that the goods covered by invoice number 92556524 (line item 19) were delivered to Delphi on October 4, 2005, and the goods covered by invoice numbers 92556526 (line item 20) and 92556528 (line item 22) were delivered to Delphi on October 6, 2005. However, MeadWestvaco has reviewed its books and records, and has determined that these invoices have been paid by Delphi since Delphi's Petition Date. Therefore, MeadWestvaco will reduce its reclamation claim by \$27,490.45, the aggregate amount of these invoices, and reserves its rights with respect to the issue of when the goods they covered were delivered.

2. Allegedly Consumed Goods

Delphi has alleged that the goods covered by invoice numbers 92255183 (line item 2), 92551844 (line item 3), 92554243 (line item 9), 92555350 (line item 11), 92556337 (line item 14) and 92556459 (line item 15) are no longer present as "Valid Inventory Units" in Delphi's possession, and have presumably been consumed. Delphi has not presented any evidence in support of this conclusory allegation, and therefore MeadWestvaco is unable to determine whether or not this statement is incorrect. However, Delphi's Statement of Reclamation does indicate that these invoices remain unpaid. Unless and until Delphi provides evidence to show that the goods covered by these invoices have been consumed, these invoices are properly included in MeadWestvaco's reclamation claim in the aggregate amount of \$333,363.61.

3. Allegedly Paid Invoices

Delphi has also alleged that invoice numbers 92552977 (line item 5), 92552978 (line item 7), 92554242 (line item 8), 92556460 (line item 16), 92556523 (line item 18), 92558420 (line item 23), and 92558421 (line item 24) have been paid either in whole or in part, and that the goods covered by these invoices have not been completely consumed. Delphi has not indicated whether the remaining inventory, if there is any, has been segregated from other goods. With respect to the allegation that these invoices have been paid, MeadWestvaco disputes this statement as incorrect.

Delphi has not presented any documentary evidence in support of this allegation. However, using the phone number for reclamation claim inquiries provided in the Statement of Reclamation, MeadWestvaco has spoken with Tenicia Hinton, who identified herself as the case manager at Delphi responsible for MeadWestvaco's reclamation claim. Hinton has informed MeadWestvaco that these invoices are shown as paid because Delphi has applied a \$490,000 payment made to MeadWestvaco on October 6, 2005 against all invoiced amounts that were outstanding on that date.

MeadWestvaco acknowledges receipt of the \$490,000 payment, but disputes Delphi's application of this payment to invoices outstanding on October 6, 2005. As set forth in a settlement agreement between Delphi Corporation and MeadWestvaco dated September 23, 2004 (the

“Settlement Agreement”), MeadWestvaco and Delphi Corporation agreed to modify the pricing terms with respect to shipments of parts to Delphi’s United States locations. Pursuant to the Settlement Agreement, Delphi Corporation agreed to pay \$490,000 in advance for shipments starting on October 6, 2005 and continuing through November 6, 2005. A copy of the Settlement Agreement is attached hereto as Exhibit C.

MeadWestvaco believes that the application of this \$490,000 payment to any invoices other than those issued on October 6, 2005 and later is contrary to the terms of the Settlement Agreement. A portion of the \$490,000 payment may in fact be applicable to invoice numbers 92558420 (line item 23) and 92558421 (line item 24), both of which were issued on October 7, 2005. However, unless and until MeadWestvaco and Delphi can reach agreement on this issue, MeadWestvaco does not concede this is the appropriate application of these funds. MeadWestvaco hereby reserves its rights with respect to the application of the \$490,000 payment to any of the invoices included in the Reclamation Demand. As such, invoice numbers 92552977 (line item 5), 92552978 (line item 7), 92554242 (line item 8), 92556460 (line item 16), 92556523 (line item 18), 92558420 (line item 23), and 92558421 (line item 24) are properly included in MeadWestvaco’s reclamation claim in the aggregate amount of \$211,106.77.

Based on the foregoing, MeadWestvaco believes that the correct amount of its reclamation claim is \$550,655.78, or the aggregate amount of all invoices included in the Reclamation Demand, less invoice numbers 92556524 (line item 19), 92556526 (line item 20), and 92556528 (line item 22), which have been paid.

Please contact me at your earliest convenience to discuss these issues. You may also contact MeadWestvaco’s counsel in this matter, Harry Garner of Pillsbury Winthrop Shaw Pittman LLP, 1540 Broadway, New York, NY, at (212) 858-1637 or harry.garner@pillsburylaw.com.

Very truly yours,

Henry J. Hirsch

Henry J. Hirsch - Senior Business Manager - Credit

4/1/2010 b

Enclosures

CC: Matthew J. Micheli
Re: Delphi Reclamations
Skadden, Arps, Slate, Meagher & Flom LLP
333 West Wacker Drive, Suite 2100
Chicago, IL 60606